



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BALSAM LAKE MUNICIPAL WATER UTILITY

Principal Office: 404 MAIN STREET
P.O. BOX 506
BALSAM LAKE, WI 54810-0506

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SHERRY DELOZIER of _____
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/25/2000
(Date)

VILLAGE CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BALSAM LAKE MUNICIPAL WATER UTILITY**Utility Address:** 404 MAIN STREET

P.O. BOX 506

BALSAM LAKE, WI 54810-0506

When was utility organized? 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS SHERRY DELOZIER**Title:** CLERK-TREASURER**Office Address:**

404 MAIN STREET

P.O. BOX 506

BALSAM LAKE, WI 54810

Telephone: (715) 485 - 3424**Fax Number:** (715) 485 - 9339**E-mail Address:** vbl@win.bright.net

Individual or firm, if other than utility employee, preparing this report:

Name: MR STEVEN A. SCHEIDLER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR DAVE EVANS**Title:** VILLAGE BOARD CHAIRPERSON**Office Address:**

404 MAIN STREET

P.O. BOX 506

BALSAM LAKE, WI 54810

Telephone: (715) 485 - 3424**Fax Number:** (715) 485 - 9339**E-mail Address:** vbl@win.bright.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR STEVEN A. SCHEIDLER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/13/2000**Period covered by most recent audit:** 1998

Names and titles of utility management including manager or superintendent:

Name: MR DARRYL INCE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**404 MAIN STREET
P.O. BOX 506
BALSAM LAKE, WI 54810**Telephone:** (715) 485 - 3535**Fax Number:** (715) 485 - 9339**E-mail Address:** vbl@win.bright.net

Name of utility commission/committee: BALSAM LAKE UTILITY COMMISSION

Names of members of utility commission/committee:

MR DAVE EVANS, CHAIRPERSON

MR DAVE KNUTSON

MR ELLIOT PAULSEN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

none

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	131,938	127,536	1
Operating Expenses:			
Operation and Maintenance Expense (401)	66,036	47,512	2
Depreciation Expense (403)	33,416	28,659	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,025	26,888	5
Total Operating Expenses	126,477	103,059	
Net Operating Income	5,461	24,477	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,461	24,477	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,143	4,977	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,143	4,977	
Total Income	10,604	29,454	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	10,604	29,454	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,286	19,975	13
Amortization of Debt Discount and Expense (428)	937	971	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	20,223	20,946	
Net Income	(9,619)	8,508	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	207,545	199,037	19
Balance Transferred from Income (433)	(9,619)	8,508	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	197,926	207,545	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	5,143	4
Total (Acct. 419):	5,143	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	131,938	0	0	0	131,938	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	131,938	0	0	0	131,938	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,633,666	1,627,057	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	241,877	221,014	2
Net Utility Plant	1,391,789	1,406,043	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	7,910	8,809	6
Special Funds (125)	30,060	30,233	7
Total Other Property and Investments	37,970	39,042	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	79,490	126,167	8
Temporary Cash Investments (132)	116,422	13,295	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,543	21,999	11
Other Accounts Receivable (143)	0	1,309	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,432	53,271	14
Materials and Supplies (150)	5,705	5,580	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	225,592	221,621	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,590	7,527	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,590	7,527	
Total Assets and Other Debits	1,661,941	1,674,233	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	340,689	340,689	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	197,926	207,545	23
Total Proprietary Capital	538,615	548,234	
LONG-TERM DEBT			
Bonds (221)	255,000	270,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	255,000	270,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,356	945	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,530	1,614	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	14,886	2,559	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	853,440	853,440	38
Total Liabilities and Other Credits	1,661,941	1,674,233	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,633,666	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,633,666	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	241,877	0	0	0	9
Total Accumulated Provision	241,877	0	0	0	
Net Utility Plant	1,391,789	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	221,014				221,014	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,416				33,416	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	807				807	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	34				34	10
Other credits (specify):						11
					0	12
Total credits	34,257	0	0	0	34,257	13
Debits during year						14
Book cost of plant retired	13,394				13,394	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	13,394	0	0	0	13,394	19
Balance End of Year	241,877	0	0	0	241,877	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.10%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,705	5,580	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,705	5,580	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
12/16/90 WATER MRB'S	937	428	6,590	1
Total			6,590	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	340,689	1
Changes during year (explain):		
NONE		2
Balance end of year	340,689	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	12/16/1990	12/01/2001	8.00%	255,000	1
Total Bonds (Account 221):				255,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	27,025	2
Charged electric department expense		3
Charged sewer department expense	304	4
Other (explain):		
NONE		5
Total Accruals and other credits	27,329	
Taxes paid during year:		
County, state and local taxes	25,480	6
Social Security taxes	1,684	7
PSC Remainder Assessment	165	8
Other (explain):		
NONE		9
Total payments and other debits	27,329	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
12/16/90 WATER MRBS	1,614	19,286	19,370	1,530	1
Subtotal	1,614	19,286	19,370	1,530	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,614	19,286	19,370	1,530	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	853,440	0	0	0	0	853,440	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	853,440	0	0	0	0	853,440	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	195,171					195,171	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
CURRENT SPECIAL ASSESSMENTS RECEIVABLE	662	2
DEFERRED SPECIAL ASSESSMENTS-UNTIL SALE OF LAND	7,248	3
Total (Acct. 124):	7,910	
Special Funds (125):		
12/16/90 MRB'S REDEMPTION FUND	30,060	4
Total (Acct. 125):	30,060	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,543	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	21,543	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
UTILITY ITEMS ON 1999 TAX ROLL	2,432	13
Total (Acct. 145):	2,432	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,630,361	0	0	0	1,630,361	1
Materials and Supplies	5,642	0	0	0	5,642	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	231,445	0	0	0	231,445	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	853,440	0	0	0	853,440	6
Other (specify):						
NONE					0	7
Average Net Rate Base	551,118	0	0	0	551,118	
Net Operating Income	5,461	0	0	0	5,461	8
Net Operating Income as a percent of Average Net Rate Base	0.99%	N/A	N/A	N/A	0.99%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	340,689	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	202,735	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	543,424	
Net Income		
Net Income	(9,619)	5
Percent Return on Proprietary Capital	-1.77%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

THE UTILITY IMPLEMENTED PHASE I OF A TWO PHASE RATE INCREASE EFFECTIVE JUNE 30, 1992. THE RATES AS ORDERED BY THE WISCONSIN PUBLIC SERVICE COMMISSION ON FEBRUARY 28,, 1992 PROVIDED FOR A 6.9% RATE OF RETURN.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

AC232 ACCOUNTS PAYABLE-INCLUDES \$5783 IN COSTS RE PURCHASE OF OTHER GENERAL
EQUIPMENT-MOWER

Identification and Ownership - Contacts (Page iv)

April 19, 2000

Ms. Sherry Delozier, Clerk Treasurer
Balsam Lake Municipal Water Utility
404 Main Street
P.O. Box 506
Balsam Lake, WI 54810-0506

1999 Analytical Review DWCCA-340-PJL

Dear Ms. Delozier:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Dave Evans, Chairperson

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	130,170	1
Total Sales of Water	130,170	
Other Operating Revenues		
Forfeited Discounts (470)	575	2
Other Water Revenues (474)	1,193	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,768	
Total Operating Revenues	131,938	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	47,809	5
General Operating Expenses (680-690)	18,227	6
Total Operation and Maintenance Expenses	66,036	
Other Operating Expenses		
Depreciation Expense (403)	33,416	7
Amortization Expense (404)		8
Taxes (408)	27,025	9
Total Other Operating Expenses	60,441	
Total Operating Expenses	126,477	
NET OPERATING INCOME	5,461	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	317	9,981	47,200	4
Commercial	53	8,609	23,683	5
Industrial	3	462	1,758	6
Total Metered Sales to General Customers (461)	373	19,052	72,641	
Private Fire Protection Service (462)	1		297	7
Public Fire Protection Service (463)	1		43,617	8
Other Sales to Public Authorities (464)	12	5,059	13,615	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	387	24,111	130,170	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	43,617	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	43,617	
Forfeited Discounts (470):		
Customer late payment charges	575	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	575	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,193	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,193	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	19,698	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,632	3
Chemicals (630)	1,728	4
Supplies and Expenses (640)	10,330	5
Repairs of Water Plant (650)	9,761	6
Transportation Expenses (660)	660	7
Total Plant Operation and Maintenance Expenses	47,809	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,319	8
Office Supplies and Expenses (681)	3,584	9
Outside Services Employed (682)	2,010	10
Insurance Expense (684)	1,699	11
Employees Pensions and Benefits (686)	7,245	12
Regulatory Commission Expenses (688)	267	13
Miscellaneous General Expenses (689)	1,103	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,227	
Total Operation and Maintenance Expenses	66,036	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		25,480	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		304	2
Net property tax equivalent		25,176	
Social Security		1,684	3
PSC Remainder Assessment		165	4
Other (specify): NONE			5
Total tax expense		27,025	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193227				3
County tax rate	mills		4.083461				4
Local tax rate	mills		7.013458				5
School tax rate	mills		8.056260				6
Voc. school tax rate	mills		1.392966				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.739372				10
Less: state credit	mills		1.265510				11
Net tax rate	mills		19.473862				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.013458				14
Combined School Tax Rate	mills		9.449226				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.462684				17
Total Tax Rate	mills		20.739372				18
Ratio of Local and School Tax to Total	dec.		0.793789				19
Total tax net of state credit	mills		19.473862				20
Net Local and School Tax Rate	mills		15.458136				21
Utility Plant, Jan. 1	\$	1,627,058	1,627,058				22
Materials & Supplies	\$	5,580	5,580				23
Subtotal	\$	1,632,638	1,632,638				24
Less: Plant Outside Limits	\$	209,120	209,120				25
Taxable Assets	\$	1,423,518	1,423,518				26
Assessment Ratio	dec.		1.035050				27
Assessed Value	\$	1,473,412	1,473,412				28
Net Local & School Rate	mills		15.458136				29
Tax Equiv. Computed for Current Year	\$	22,776	22,776				30
Tax Equivalent per 1994 PSC Report	\$	25,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	25,480					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	100		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	80,159		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	80,259	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	97,079		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	94,483	3,139	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,751		20
Total Pumping Plant	198,313	3,139	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,120		23
Total Water Treatment Plant	1,120	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	655		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			100	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			80,159	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	80,259	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			97,079	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			97,622	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	6,751		0	20
Total Pumping Plant	6,751	0	194,701	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,120	23
Total Water Treatment Plant	0	0	1,120	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			655	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	176,258		26
Transmission and Distribution Mains (343)	862,004		27
Fire Mains (344)	0		28
Services (345)	127,088		29
Meters (346)	39,279	2,622	30
Hydrants (348)	128,508		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,333,792	2,622	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	4,952	915	36
Transportation Equipment (373)	5,760	6,244	37
Other General Equipment (379)	2,861	7,083	38
Other Tangible Property (390)	0		39
Total General Plant	13,573	14,242	
Total utility plant in service directly assignable	1,627,057	20,003	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,627,057	20,003	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			176,258	26
Transmission and Distribution Mains (343)			862,004	27
Fire Mains (344)			0	28
Services (345)			127,088	29
Meters (346)	600		41,301	30
Hydrants (348)			128,508	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	600	0	1,335,814	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)	1,424		4,443	36
Transportation Equipment (373)	4,619		7,385	37
Other General Equipment (379)			9,944	38
Other Tangible Property (390)			0	39
Total General Plant	6,043	0	21,772	
Total utility plant in service directly assignable	13,394	0	1,633,666	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	13,394	0	1,633,666	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,136	3,136	1
February			3,048	3,048	2
March			2,865	2,865	3
April			3,035	3,035	4
May			3,147	3,147	5
June			2,492	2,492	6
July			2,985	2,985	7
August			3,174	3,174	8
September			2,898	2,898	9
October			2,638	2,638	10
November			2,844	2,844	11
December			3,897	3,897	12
Total for year	0	0	36,159	36,159	
Less: Measured or estimated water used in main flushing and water treatment during year				6,000	13
Less: Other utility use				2,500	14
Other utility use explanation:					15
FREEZE UP PREVENTION AND MAIN BREAKS					
Water pumped into distribution system				27,659	16
Less: Water sold				24,111	17
Losses and unaccounted for				3,548	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				386	21
Date of maximum: 2/6/1999					22
Cause of maximum:					23
FLUSH WATER MAIN AND REFILL THE WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				3	24
Date of minimum: 8/24/1999					25
Total KWH used for pumping for the year				53,048	26
If water is purchased: Vendor Name: NOT APPLICABLE					27
Point of Delivery: NOT APPLICABLE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
403 TUTTLE STREET	1	67	8	360,000	Yes	1
301 FIRST AVENUE WEST	2	72	10	216,000	Yes	2
200 EAGLE DRIVE	3	173	12	468,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	403 TUTTLE STREET	301 FIRST AVENUE WEST	200 EAGLE DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFULS	LAYNE	AMERICAN TURBINE	5
Year Installed	1990	1960	1991	6
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	150	300	300	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US METER	US METER	9
Year Installed	1983	1960	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	10	20	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NUMBER 1	NUMBER 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1972	1991	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	150	150	10
Total capacity in gallons	50,000	175,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000	1,000.0000	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	Y	Y	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	180	0	0	0	180
M	D	6.000	24,666	0	0	0	24,666
M	D	8.000	14,777	0	0	0	14,777
M	D	10.000	4,853	0	0	0	4,853
M	D	12.000	5,283	0	0	0	5,283
Total Within Municipality			49,759	0	0	0	49,759
M	D	10.000	6,380	0	0	0	6,380
P	D	10.000	200	0	0	0	200
Total Outside of Municipality			6,580	0	0	0	6,580
Total Utility			56,339	0	0	0	56,339

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	327		0	0	327	29	1
M	1.000	53	0	0	0	53	31	2
M	1.250	1	0	0	0	1		3
M	1.500	2		0	0	2	2	4
M	2.000	11	0	0	0	11		5
M	3.000	1	0	0	0	1		6
M	4.000	8	0	0	0	8		7
Total Utility		403	0	0	0	403	62	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	417	0	12	(2)	403	18	1
1.000	15	0	0	0	15	0	2
1.250	1	0	0	0	1	0	3
1.500	2	0	0	0	2	0	4
2.000	7	1	0	0	8	0	5
3.000	1	1	0	0	2	1	6
4.000	3	0	0	0	3	1	7
6.000	2	0	0	0	2	1	8
Total:	448	2	12	(2)	436	21	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	317	40	1	5	0	40	403	1
1.000	1	10	1	0	0	3	15	2
1.250	0	0	0	1	0	0	1	3
1.500	0	1	0	0	0	1	2	4
2.000	0	3	1	4	0	0	8	5
3.000	0	0	0	1	0	1	2	6
4.000	0	1	0	2	0	0	3	7
6.000	0	0	0	2	0	0	2	8
Total:	318	55	3	15	0	45	436	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	12				12	1
Within Municipality	84				84	2
Total Fire Hydrants	96	0	0	0	96	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	60
Number of distribution system valves end of year:	158
Number of distribution valves operated during year:	80

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC640 SUPPLIES AND EXPENSES-SIGNIFICANT INCREASES IN WATER TESTING CHARGES, APPROXIMATELY \$4500 OVER 1998.

AC650 REPAIRS TO PLANT-1999 COSTS UP DUE TO REPAIR OF NUMEROUS MAIN BREAKS, REPAIR OF FROZEN SERVICE LINE FOR WELL HOUSE AND FIRE HALL, AND CURBSTOP REPAIRS.

Water Utility Plant in Service (Page W-08)

AC325 ELECTRIC PUMPING EQUIPMENT: WATER PRESSURE PUMPS AT TRAILER COURT

AC328 OTHER PUMPING EQUIPMENT-REMOVE 1992 UTILITY SHARE OF JOHN DEERE TRACTOR MOWER USED AS ALTERNATE POWER SOURCE FOR UTILTIY, POWER TAKEOFF.

AC372.1 COMPUTER EQUIPMENT-REMOVE COST OF OLD COMPUTER JUNKED, AND RECORD COSTS OF NEW COMPUTER ACQUIRED DURING 1999.

AC373 TRANSPORTATION EQUIPMENT-REMOVE COST OF OLD PICKUP AND RECORD COSTS OF NEW PICKUP ACQUIRED DURING 1999, UTILITY SHARE.

AC379 OTHER GENERAL EQUIPMENT-PURCHASE OF J.D.MOWER \$5,783, PURCHASE NEW LOCATOR \$1,300

Meters (Page W-17)

ADJUSTMENT NECESSARY TO RECONCILE METER COUNT TO KNOWN LOCATIONS OF METERS
